

# Instructions Please Read

Dear Taxpayer:

Attached please find your **Clause 17D-Surviving Spouse or Senior Exemption** Application for Fiscal Year 2020. A new application is required each year.

The filing deadline for Fiscal Year 2020 is April 1, 2020. This deadline cannot be extended or waived by the Board of Assessors for any reason.

**You must complete the following sections of the application in order for the Assessors' office to process your application.**

- 1) Section A (Ownership as of July 1, 2019)
- 2) Section B (Exemption Status)
- 3) Section C (Gross Income from all sources)- to be completed only if filing for the CPA Surcharge exemption.
- 4) Section D (Value of all assets as of July 1, 2019) -Asset Limit \$30,000
- 5) Section E (Signature)

**The following must be enclosed along with your application:**

- ☐ **COMPLETE 2018 Federal Income Tax Return** \* Only required if filing for CPA Surcharge exemption.
- ☐ **Copies of all assets listed in Section D, indicating Value or Balance as of July 1, 2019**
  - ❖ Checking Accounts
  - ❖ Savings Accounts
  - ❖ Certificates of Deposit
  - ❖ IRA Account
  - ❖ Stocks, Bonds, & Savings Bonds
  - ❖ Real Estate-other than your primary residence, your primary residence is excluded.

☐ **Trust Verification (if applicable)**

The applicant must be a Trustee of the Trust AND also be a Beneficiary of the Trust

**For properties held in a Trust only-**

**Enclose the following (unless on file with the Assessor's Office):**

- ☐ A copy of the entire Trust Document, including the Schedule of Beneficiaries.
- ☐ A copy of any amendments made to the trust and or Trustees since July 1, 2018.
- ☐ A copy of any amendments made to the Schedule of Beneficiaries.

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**Please continue**

\*If you do not file a Federal Income Tax Return, please request a "FILE NO INCOME TAX RETURN" form.

Also in order to verify income, please enclose;

☐ State Income Tax Circuit Breaker (CB Form)

Or

☐ All 2018 1099 forms

☐ All 2018 W-2 forms

**Your application cannot be processed unless it is completed and all required documents have been received.**

If you have any questions, please contact the Assessors' office at (781) 316-3050.



*Town of Arlington*  
*Assessor's Office*  
*(781) 316-3050*

## ARLINGTON

**SURVIVING SPOUSE OR MINOR  
or SENIOR (70 or older)**

Clauses 17D or 42 &amp; 43 (with CPA)

**FISCAL YEAR 2020 APPLICATION FOR STATUTORY EXEMPTION**

General Laws Chapter 59, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION

(See General Laws Chapter 59, § 60)

Date Received

Parcel ID

Acct. No.

Bill No.

Return to: Board of Assessors  
Arlington Town Hall  
730 Massachusetts Avenue  
Arlington, MA 02476

Must be filed with the Assessors Office on or before **April 1, 2020**

This deadline cannot be extended or waived by the Board of Assessors for any reason.

**INSTRUCTIONS:** Complete the following. Please print or type.**A. IDENTIFICATION.** Complete this section FULLY.

Name of Applicant \_\_\_\_\_

Telephone Number \_\_\_\_\_

Marital Status \_\_\_\_\_

Legal Residence (Domicile) on July 1, 2019

Mailing Address (if different)

No. Street City/Town Zip Code

Location of Property: \_\_\_\_\_

No. of Dwelling Units 1 ☐ 2 ☐ 3 ☐ 4 ☐Did you own the property on July 1, 2019? Yes ☐ No ☐If yes, were you: Sole Owner ☐ Co-Owner with Spouse Only ☐ Co-owner with Others ☐Was the property subject to a trust as of July 1, 2019? Yes ☐ No ☐

If yes, please attach trust instrument including all schedules, unless you provided these previously.

Have you been granted any exemption in any other city or town (MA or other) for this year? Yes ☐ No ☐

If yes, name of city or town \_\_\_\_\_ Amount exempted \$ \_\_\_\_\_

**B. EXEMPTION STATUS.** Complete the questions that follow.☐ SURVIVING SPOUSE

Deceased Spouse's Name \_\_\_\_\_

Date of Death \_\_\_\_\_

Have you remarried? Yes ☐ No ☐ If yes, date of remarriage \_\_\_\_\_☐ SENIOR 70 OR OLDER

Date of Birth \_\_\_\_\_

If first year of application, attach copy of birth certificate.

☐ MINOR WITH PARENT DECEASED

Deceased Parent's Name \_\_\_\_\_

Date of Death \_\_\_\_\_

If first year of application, attach a copy of death certificate.

Are you a surviving spouse or a minor child of a firefighter or a police officer killed in the line of duty? Yes ☐ No ☐**IF NO, GO ON TO NEXT SECTION**

If yes, and this is the first year of application, please provide circumstances of death.

**GO ON TO SECTION E**

**PLEASE CHECK HERE** If you would like to be considered for The Community Preservation Act (CPA) Surcharge Exemption.

By checking this box, a separate CPA Exemption Application does not need to be completed, however the Income indicated in Section C will be used to verify your eligibility for the CPA Exemption.

☐

**C. GROSS INCOME FROM ALL SOURCES IN PRECEDING CALENDAR YEAR (2018).** Complete this section.

Copies of your income tax return and other documentation are required to verify your income.

**Please note: This section only needs to be completed if applying for CPA Surcharge Exemption.**

	Applicant & Spouse (if applicable)	Other Co-Owner(s)
Social Security		
Other Pensions and Retirement Allowances		
Wages, Salaries and other Compensation		
Net Profits from Property Rental		
Net Profits from Business and/or Profession		
Interest & Dividends		
Other Receipts (Capital Gains, Public Assistance, etc.)		
TOTALS		

**D. VALUE OF ALL ASSETS OWNED ON JULY 1 THIS YEAR.** Complete this section.

Documentation is required to verify your assets. **This section is required for all 17D applicants.**

Real Estate	Assessed Value (FY 2019)	Amount Due on Mortgage	Address
Domicile			
Other Real Estate			
<b>Personal Estate</b>			<b>Account Balance or Value</b>
Bank Accounts: Name of Bank & Account Type			
Stocks, Bonds, Securities, etc.: Description			
Other Investments:			
TOTAL			

**E. SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent or Power of Attorney, attach copy of written authorization to sign on behalf of applicant.

**This application must be returned to the Arlington Assessors' Office on or before April 1, 2020.**



Board of Assessors  
Arlington Town Hall  
730 Massachusetts Avenue  
Arlington, MA 02476  
(781) 316-3050  
Assessors@town.arlington.ma.us

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## TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

**PERSONAL EXEMPTIONS.** You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of a service member, national guard member or veteran who died from active duty injury or illness
- Surviving spouse
- Minor child of a deceased parent
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your Board of Assessors.

**WHO MAY FILE AN APPLICATION.** You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the Assessors Office on or before April 1, or 3 months after the actual tax bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the Assessors Office on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the Assessors Office, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE BOARD OF ASSESSORS OR ANY STAFF OF THE ASSESSORS OFFICE, FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.**

**PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the Board of Assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have paid the entire year's tax, you will receive a refund of any overpayment.

**ASSESSORS DISPOSITION.** Upon applying for an exemption, you may be required to provide the Board of Assessors with further information and supporting documentation to establish your eligibility. The Board of Assessors has 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the Board of Assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether and exemption has been granted or denied.

**APPEAL.** You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the Board of Assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.